

**STATE OF CALIFORNIA  
DEPARTMENT OF MANAGED HEALTH CARE  
HEALTH CARE SERVICE PLAN**

1

## MONTHLY FINANCIAL REPORTING FORM

		1
1.	FOR THE MONTH ENDING:	January 31, 2004
2.	Name:	<b>California Dental Network</b>
3.	File Number:(Enter last three digits) 933-0	<b>286</b>
4.	Date Incorporated or Organized:	May 5, 1987
5.	Date Licensed as a HCSP:	May 12, 1988
6.	Date Federally Qualified as a HCSP:	N/A
7.	Date Commenced Operation:	May 12, 1988
8.	Mailing Address:	1971 E 4th Street, Suite 184, Santa Ana, CA 92705
9.	Address of Main Administrative Office:	Same
10.	Telephone Number:	(717)479-0777
11.	HCSP's ID Number:	93-0954061
12.	Principal Location of Books and Records:	Same
13.	Plan Contact Person and Phone Number:	Stephen R. Casey (714)479-0777
14.	Financial Reporting Contact Person and Phone Number:	Same
15.	President:*	Stephen R. Casey
16.	Secretary:*	Suzan Lindsey
17.	Chief Financial Officer:*	Stephen R. Casey
18.	Other Officers:*	Vice President, CIO: James P Lindsey
19.		Dental Director: Elizabeth Henderson, DDS
20.		
21.		
22.	Directors:*	James R. Lindsey
23.		Stephen R. Casey
24.		James P. Lindsey
25.		Suzan Lindsey
26.		
27.		
28.		
29.		
30.		
31.		

The officers listed on lines 15 through 17 of the health care service plan noted on line 2, being duly sworn, each for himself or herself, deposes and says that they are the officers of the said health care service plan, and that, for the reporting period stated above, all of the herein assets were the absolute property of the said health care service plan, free and clear from any liens or claims thereon, except as herein stated, and that these financial statements, together with related exhibits, schedules and explanations therein contained, annexed or referred to, is a full and true statement of all the assets and liabilities and of the condition and affairs of the said health care service plan as of the reporting period stated above, and of its income and deductions therefrom for the period reported, according to the best of their information, knowledge and belief, respectively.




32. President	Stephen R. Casey <i>Signature required (please type for valid signature)</i>
33. Secretary	Suzan Lindsey <i>Signature required (please type for valid signature)</i>
34. Chief Financial Officer	Stephen R. Casey <i>Signature required (please type for valid signature)</i>
* Show full name (initials not accepted) and indicate by sign (#) those officers and directors who did not occupy the indicated position in the previous statement.	
35. If this is a revised filing, check here and complete question 4 on Page 2: <input type="checkbox"/>	
36. If all dollar amounts are reported in thousands (000), check here <input type="checkbox"/>	

Check My Work.

**STATE OF CALIFORNIA**  
**DEPARTMENT OF MANAGED HEALTH CARE**  
**HEALTH CARE SERVICE PLAN**

**MONTHLY FINANCIAL REPORTING FORM**

**SUPPLEMENTAL INFORMATION**

		1
1.	Are footnote disclosures attached with this filing?	Yes 
2.	Is the attached reporting form filed on a consolidated or combined basis? If "Yes", the plan is required to file consolidating or combining schedules.	No 
3.	Is the plan required to file additional information (i.e. parent/affiliate financial statements, claims reports, etc.) that is required by the Department?	No 
4.	If this is a revised reporting form, what is/are the reason(s) for the revision?	

## STATEMENT AS OF 1-31-2004 OF 933-0286 California Dental Network

## REPORT #1 ---- PART A: ASSETS

1	2
<b>CURRENT ASSETS:</b>	Current Period
1. Cash and Cash Equivalents	89,659
2. Short-Term Investments	976
3. Premiums Receivable - Net	103,808
4. Interest Receivable	0
5. Shared Risk Receivables - Net	
6. Other Health Care Receivables - Net	
7. Prepaid Expenses	206,264
8. Secured Affiliate Receivables - Current	
9. Unsecured Affiliate Receivables - Current	
10. Aggregate Write-Ins for Current Assets	99,136
11. TOTAL CURRENT ASSETS (Items 1 to 10)	499,843
<b>OTHER ASSETS:</b>	
12. Restricted Assets	50,000
13. Long-Term Investments	
14. Intangible Assets and Goodwill - Net	145,312
15. Secured Affiliate Receivables - Long-Term	
16. Unsecured Affiliate Receivables - Past Due	
17. Aggregate Write-Ins for Other Assets	0
18. TOTAL OTHER ASSETS (Items 12 to 18)	195,312
<b>PROPERTY AND EQUIPMENT</b>	
19. Land, Building and Improvements	
20. Furniture and Equipment - Net	13,209
21. Computer Equipment - Net	17,122
22. Leasehold Improvements -Net	188
23. Construction in Progress	
24. Software Development Costs	
25. Aggregate Write-Ins for Other Equipment	0
26. TOTAL PROPERTY AND EQUIPMENT (Items 19 to 25)	30,519
27. TOTAL ASSETS	725,674
<b>DETAILS OF WRITE-INS AGGREGATED AT ITEM 10 FOR CURRENT ASSETS</b>	
1001. Supplies Inventory	4,695
1002. Accounts Receivable - FADP	94,041
1003. Other Receivables - Net	400
1004. Accounts Receivable - Commission Advance	
1098. Summary of remaining write-ins for Item 10 from overflow page	
1099. TOTALS (Items 1001 thru 1004 plus 1098)	99,136
<b>DETAILS OF WRITE-INS AGGREGATED AT ITEM 17 FOR OTHER ASSETS</b>	
1701.	
1702.	
1703.	
1704.	
1798. Summary of remaining write-ins for Item 17 from overflow page	
1799. TOTALS (Items 1701 thru 1704 plus 1798)	0
<b>DETAILS OF WRITE-INS AGGREGATED AT ITEM 25 FOR OTHER EQUIPMENT</b>	
2501.	
2502.	
2503.	
2504.	
2598. Summary of remaining write-ins for Item 25 from overflow page	
2599. TOTALS (Items 2501 thru 2504 plus 2598)	0

## STATEMENT AS OF 1-31-2004 OF 933-0286 California Dental Network

## REPORT #1 ---- PART B: LIABILITIES AND NET WORTH

1	2	3	4
<b>CURRENT LIABILITIES:</b>	Current Period		
	Contracting	Non-Contracting	Total
1. Trade Accounts Payable	31,351	XXX	31,351
2. Capitation Payable	28,496	XXX	28,496
3. Claims Payable (Reported)	5,270		5,270
4. Incurred But Not Reported Claims	5,283		5,283
5. POS Claims Payable (Reported)			0
6. POS Incurred But Not Reported Claims			0
7. Other Medical Liability			0
8. Unearned Premiums	410,815	XXX	410,815
9. Loans and Notes Payable	0	XXX	0
10. Amounts Due To Affiliates - Current		XXX	0
11. Aggregate Write-Ins for Current Liabilities	38,326	0	38,326
12. TOTAL CURRENT LIABILITIES (Items 1 to 11)	519,541	0	519,541
<b>OTHER LIABILITIES:</b>			
13. Loans and Notes Payable (Not Subordinated)		XXX	0
14. Loans and Notes Payable (Subordinated)	307,000	XXX	307,000
15. Accrued Subordinated Interest Payable		XXX	0
16. Amounts Due To Affiliates - Long Term		XXX	0
17. Aggregate Write-Ins for Other Liabilities	4,620	XXX	4,620
18. TOTAL OTHER LIABILITIES (Items 13 to 18)	311,620	XXX	311,620
19. TOTAL LIABILITIES	831,161	0	831,161
<b>NET WORTH</b>			
20. Common Stock	XXX	XXX	8,500
21. Preferred Stock	XXX	XXX	
22. Paid In Surplus	XXX	XXX	606,500
23. Contributed Capital	XXX	XXX	
24. Retained Earnings (Deficit)/Fund Balance	XXX	XXX	-720,487
25. Aggregate Write-Ins for Other Net Worth Items	XXX	XXX	0
26. TOTAL NET WORTH (Items 20 to 25)	XXX	XXX	-105,487
27. TOTAL LIABILITIES AND NET WORTH	XXX	XXX	725,674
<b>DETAILS OF WRITE-INS AGGREGATED AT ITEM 11 FOR CURRENT LIABILITIES</b>			
1101. Accrued Payroll & Payroll Taxes	22,723		22,723
1102.			0
1103. Accrued Commissions	8,549		8,549
1104. Other Accrued Liabilities	7,054		7,054
1198. Summary of remaining write-ins for Item 11 from overflow page			0
1199. TOTALS (Items 1101 thru 1104 plus 1198)	38,326	0	38,326
<b>DETAILS OF WRITE-INS AGGREGATED AT ITEM 17 FOR OTHER LIABILITIES</b>			
1701. Deferred Rent	4,620	XXX	4,620
1702.		XXX	0
1703.		XXX	0
1704.		XXX	0
1798. Summary of remaining write-ins for Item 17 from overflow page		XXX	0
1799. TOTALS (Items 1701 thru 1704 plus 1798)	4,620	XXX	4,620
<b>DETAILS OF WRITE-INS AGGREGATED AT ITEM 25 FOR OTHER NET WORTH ITEMS</b>			
2501.	XXX	XXX	
2502.	XXX	XXX	
2503.	XXX	XXX	
2504.	XXX	XXX	
2598. Summary of remaining write-ins for Item 25 from overflow page	XXX	XXX	
2599. TOTALS (Items 2501 thru 2504 plus 2598)	XXX	XXX	0

## STATEMENT AS OF 1-31-2004 OF 933-0286 California Dental Network

## REPORT #2: REVENUE, EXPENSES AND NET WORTH

	1	2
	Current Period	Year-To-Date
<b>REVENUES:</b>		
1. Premiums (Commercial)	224,215	
2. Capitation		
3. Co-payments, COB, Subrogation		
4. Title XVIII - Medicare		
5. Title XIX - Medicaid		
6. Fee-For-Service		
7. Point-Of-Service (POS)		
8. Interest	681	
9. Risk Pool Revenue		
10. Aggregate Write-Ins for Other Revenues	6,771	0
11. TOTAL REVENUE (Items 1 to 10)	231,667	0
<b>EXPENSES:</b>		
<b>Medical and Hospital</b>		
12. Inpatient Services - Capitated		
13. Inpatient Services - Per Diem		
14. Inpatient Services - Fee-For-Service/Case Rate		
15. Primary Professional Services - Capitated	108,089	
16. Primary Professional Services - Non-Capitated	480	
17. Other Medical Professional Services - Capitated		
18. Other Medical Professional Services - Non-Capitated	7,841	
19. Non-Contracted Emergency Room and Out-of-Area Expense, not including POS		
20. POS Out-Of-Network Expense		
21. Pharmacy Expense - Capitated		
22. Pharmacy Expense - Fee-for-Service		
23. Aggregate Write-Ins for Other Medical and Hospital Expenses	114	0
24. TOTAL MEDICAL AND HOSPITAL (Items 12 to 23)	116,524	0
<b>Administration</b>		
25. Compensation	46,612	
26. Interest Expense	1,369	
27. Occupancy, Depreciation and Amortization	5,004	
28. Management Fees		
29. Marketing	43,456	
30. Affiliate Administration Services		
31. Aggregate Write-Ins for Other Administration	30,168	0
32. TOTAL ADMINISTRATION (Items 25 to 31)	126,609	0
33. TOTAL EXPENSES	243,133	0
34. INCOME (LOSS)	-11,466	0
35. Extraordinary Item		
36. Provision for Taxes		
37. NET INCOME (LOSS)	-11,466	0
<b>NET WORTH:</b>		
38. Net Worth Beginning of Period	-94,021	
39. Audit Adjustments		
40. Increase (Decrease) in Common Stock		
41. Increase (Decrease) in Preferred Stock		
42. Increase (Decrease) in Paid in Surplus		
43. Increase (Decrease) in Contributed Capital		
44. Increase (Decrease) in Retained Earnings:		
45. Net Income (Loss)	-11,466	0
46. Dividends to Stockholders		
47. Aggregate Write-Ins for Changes in Retained Earnings	0	0
48. Aggregate Write-Ins for Changes in Other Net Worth Items	0	0
49. NET WORTH END OF PERIOD (Items 38 to 48)	-105,487	0

## STATEMENT AS OF 1-31-2004 OF 933-0286 California Dental Network

**REPORT #2: REVENUE, EXPENSES AND NET WORTH**

1	2	3
	Current Period	Year-to-Date
<b>DETAILS OF WRITE-INS AGGREGATED AT ITEM 10 FOR OTHER REVENUES</b>		
1001. Other Revenue	6,771	
1002.		
1003.		
1004.		
1005.		
1006.		
1098. Summary of remaining write-ins for Item 10 from overflow page		
1099. TOTALS (Items 1001 thru 1006 plus 1098)	6,771	0
<b>DETAILS OF WRITE-INS AGGREGATED AT ITEM 23 FOR OTHER MEDICAL AND HOSPITAL EXPENSES</b>		
2301. Other	114	
2302.		
2303.		
2304.		
2305.		
2306.		
2398. Summary of remaining write-ins for Item 23 from overflow page		
2399. TOTALS (Items 2301 thru 2306 plus 2398)	114	0
<b>DETAILS OF WRITE-INS AGGREGATED AT ITEM 31 FOR OTHER ADMINISTRATIVE EXPENSES</b>		
3101. Bank Charges	1,193	
3102. Insurance	8,675	
3103. Postage	717	
3104. Telephone	439	
3105. Office Expense	2,260	
3106. Other	16,884	
3198. Summary of remaining write-ins for Item 31 from overflow page		
3199. TOTALS (Items 3101 thru 3106 plus 3198)	30,168	0
<b>DETAILS OF WRITE-INS AGGREGATED AT ITEM 47 FOR CHANGES IN RETAINED EARNINGS</b>		
4701.		
4702.		
4703.		
4704.		
4705.		
4706.		
4798. Summary of remaining write-ins for Item 47 from overflow page		
4799. TOTALS (Items 4701 thru 4706 plus 4798)	0	0
<b>DETAILS OF WRITE-INS AGGREGATED AT ITEM 48 FOR CHANGES OF OTHER NET WORTH ITEMS</b>		
4801.		
4802.		
4803.		
4804.		
4805.		
4806.		
4898. Summary of remaining write-ins for Item 48 from overflow page		
4899. TOTALS (Items 4801 thru 4806 plus 4898)	0	0

**REPORT #3: STATEMENT OF CASH FLOWS**

1	2	3
	Current Period	Year-to-Date
<b>CASH FLOW PROVIDED BY OPERATING ACTIVITIES</b>		
1. Group/Individual Premiums/Capitation	197,867	
2. Fee-For-Service		
3. Title XVIII - Medicare Premiums		
4. Title XIX - Medicaid Premiums		
5. Investment and Other Revenues	7,459	
6. Co-Payments, COB and Subrogation		
7. Medical and Hospital Expenses	-114,941	
8. Administration Expenses	-125,054	
9. Federal Income Taxes Paid		
10. Interest Paid		
11. NET CASH PROVIDED BY OPERATING ACTIVITIES	-34,669	0
<b>CASH FLOW PROVIDED BY INVESTING ACTIVITIES</b>		
12. Proceeds from Restricted Cash and Other Assets	0	
13. Proceeds from Investments		
14. Proceeds for Sales of Property, Plant and Equipment		
15. Payments for Restricted Cash and Other Assets	0	
16. Payments for Investments		
17. Payments for Property, Plant and Equipment	-1,057	
18. NET CASH PROVIDED BY INVESTING ACTIVITIES	-1,057	0
<b>CASH FLOW PROVIDED BY FINANCING ACTIVITIES:</b>		
19. Proceeds from Paid in Capital or Issuance of Stock		
20. Loan Proceeds from Non-Affiliates		
21. Loan Proceeds from Affiliates	-2,285	
22. Principal Payments on Loans from Non-Affiliates		
23. Principal Payments on Loans from Affiliates	0	
24. Dividends Paid		
25. Aggregate Write-Ins for Cash Provided by Financing Activities	0	0
26. NET CASH PROVIDED BY FINANCING ACTIVITIES	-2,285	0
27. NET INCREASE (DECREASE) IN CASH (Items 11, 18 & 26)	-38,011	0
28. CASH AND CASH EQUIVALENTS AT THE BEGINNING OF THE MONTH	127,670	
29. CASH AND CASH EQUIVALENTS AT THE END OF THE MONTH	89,659	0
<b>RECONCILIATION OF NET INCOME TO NET CASH PROVIDED BY OPERATING ACTIVITIES:</b>		
30. Net Income	-11,466	0
<b>Adjustments to Reconcile Net Income to Net Cash Provided by Operating Activities</b>		
31. Depreciation and Amortization	1,326	
32. Decrease (Increase) in Receivables	-16,294	
33. Decrease (Increase) in Prepaid Expenses	-6,176	
34. Decrease (Increase) in Affiliate Receivables		
35. Increase (Decrease) in Accounts Payable		
36. Increase (Decrease) in Claims Payable and Shared Risk Pool		
37. Increase (Decrease) in Unearned Premium	-10,046	
38. Aggregate Write-Ins for Adjustments to Net Income	7,988	0
39. TOTAL ADJUSTMENTS (Items 31 through 38)	-23,202	0
40. NET CASH PROVIDED BY OPERATING ACTIVITIES (Item 30 adjusted by Item 39 must agree to Item 11)	-34,668	0
<b>DETAILS OF WRITE-INS AGGREGATED AT ITEM 25 FOR CASH FLOW PROVIDED BY FINANCING ACTIVITIES</b>		
2501.		
2502.		
2503.		
2598. Summary of remaining write-ins for Item 25 from overflow page		
TOTALS (Items 2501 thru 2503 plus 2598)	0	0
<b>DETAILS OF WRITE-INS AGGREGATED AT ITEM 38 FOR ADJUSTMENTS TO NET INCOME</b>		
3801. Inventory	2,014	
3802. Prepaid Expenses	-2,603	
3803. Other Accrued Liabilities	8,577	
3898. Summary of remaining write-ins for Item 38 from overflow page		
3899. TOTALS (Items 3801 thru 3803 plus 3898)	7,988	0

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**REPORT #4: ENROLLMENT AND UTILIZATION TABLE****TOTAL ENROLLMENT**

1 Source of Enrollment	2 Total Enrollees At End of Previous Period	3 Additions During Period	4 Terminations During Period	5 Total Enrollees at End of Period	6 Cumulative Enrollee Months for Period	Total Member Ambulatory Encounters for Period			10 Total Patient Days Incurred	11 Annualized Hospital Days/1000	12 Average Length of Stay
						7 Physicians	8 Non-Physicians	9 Total			
1. Group (Commercial)	10,509	204	0	10,713	10,713			0		0	
2. Medicare Risk				0				0			
3. Medi-Cal Risk				0				0			
4. Individual	20,397	1,036	1,357	20,076	20,076			0		0	
5. Point of Service				0				0			
6. Aggregate write-ins for Other	0	0	0	0	0	0	0	0	0		
7. Total Membership	30,906	1,240	1,357	30,789	30,789	0	0	0	0	0	
DETAILS OF WRITE-INS AGGREGATED AT ITEM 6 FOR OTHER SOURCES OF ENROLLMENT											
601. Small Group				0				0			
602. Healthy Families				0				0			
603. AIM				0				0			
604. Medicare Cost				0				0			
605. ASO				0		N/A	N/A	N/A	N/A	N/A	N/A
606. PPO				0				0			
607.				0				0			
608.				0				0			
609.				0				0			
610.				0				0			
611.				0				0			
612.				0				0			
Summary of remaining write-ins for											
698. Item 6 from overflow page				0				0			
Totals (lines 601 through 612 plus											
699. 698) (Line 6 above)	0	0	0	0	0	0	0	0	0		

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NOTES TO FINANCIAL STATEMENTS	
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## STATEMENT AS OF 1-31-2004 OF 933-0286 California Dental Network

**KNOX-KEENE**  
**SUPPLEMENTAL INFORMATION**  
**PURSUANT TO SECTIONS 1300.84.06 AND 1300.84.2**

		1		2
1.	Net Equity		\$	-105,487
2.	Add: Subordinated Debt		\$	307,000
3.	Less: Receivables from officers, directors, and affiliates		\$	
4.	Intangibles		\$	145,312
5.	Tangible Net Equity (TNE)		\$	56,201
6.	Required Tangible Net Equity (See Below)		\$	53,812
7.	TNE Excess (Deficiency)		\$	2,389
		Full Service Plans		Specialized Plan
A.	Minimum TNE Requirement	\$ 1,000,000	Minimum TNE Requirement	\$ 50,000
<b>B. REVENUES:</b>				
8.	2% of the first \$150 million of annualized premium revenues	\$	2% of the first \$7.5 million of annualized premium revenue	\$ 53,812
	Plus		Plus	
9.	1% of annualized premium revenues in excess of \$150 million	\$	1% of annualized premium revenue in excess of \$7.5 million	\$
10.	Total	\$ 0	Total	\$ 53,812
<b>C. HEALTHCARE EXPENDITURES:</b>				
11.	8% of the first \$150 million of annualized health care expenditures, except those paid on a capitated or managed hospital basis.	\$	8% of the first \$7.5 million of annualized health care expenditures, except those paid on a capitated or managed hospital basis.	\$ 7,527
	Plus		Plus	
12.	4% of annualized health care expenditures in excess of \$150 million except those paid on a capitated or managed hospital payment basis.	\$	4% of annualized health care expenditures in excess of \$7.5 million except those paid on a capitated or managed hospital payment basis.	\$
	Plus		Plus	
13.	4% of the annualized hospital expenditures paid on a managed hospital payment basis.	\$	4% of the annualized hospital expenditures paid on a managed hospital payment basis.	\$
14.	Total	\$ 0	Total	\$ 7,527
15.	Required "TNE" - Greater of "A" "B" or "C" \$		Required "TNE" - Greater of "A" "B" or "C" \$	53,812

**KNOX -KEENE  
SUPPLEMENTAL INFORMATION  
PURSUANT TO SECTIONS 1374.64**

**POINT OF SERVICE (POS) "ADJUSTED" TANGIBLE NET EQUITY CALCULATION**

Calculation of Tangible Net Equity and required Tangible Net Equity in accordance with Section 1374.64:

	1
1. Net Equity	\$ -105,487
2. Add: Subordinated Debt	\$
3. Less: Receivables from officers, directors, and affiliates	\$
4. Intangibles	\$
5. Tangible Net Equity (TNE)	\$ -105,487
6. Required Tangible Net Equity (From Line 18 below)	\$
7. TNE Excess (Deficiency)	\$ -105,487
ADJUSTED REQUIRED MINIMUM TANGIBLE NET EQUITY CALCULATION:	
<b>I. Plan is required to have and maintain TNE as required by Rule 1300.76 (a)(1) or (2):</b>	
8. Minimum TNE as calculated under Rule 1300.76 (a)(1) or (2)	\$
9. 10% of annualized health care expenditures for out-of-network service for point-of-service enrollees	\$
10. Add lines 8 and 9	\$ 0
<b>II. Plan is required to have and maintain TNE as required by Rule 1300.76 (a)(3):</b>	
<b><u>PART A</u></b>	
11. Minimum TNE as recalculated to exclude annualized healthcare expenditures for out-of-network services for point-of-service enrollees (attach worksheet Page 15)	\$
12. 10% of annualized health care expenditures for out-of-network services for point-of-service enrollees	\$
13. Add lines 11 and 12	\$ 0

## STATEMENT AS OF 1-31-2004 OF 933-0286 California Dental Network

## POS WORKSHEET FOR ADJUSTED TANGIBLE NET EQUITY CALCULATION

	1 Full Service Plans	2 Specialized Plans
1. Health care expenditures for period	\$ <input type="text"/>	\$ <input type="text"/>
Less:		
2. Capitated or managed hospital payment basis expenditures	<input type="text"/>	<input type="text"/>
3. Health care expenditures for out-of-network services for point-of-service enrollees	<input type="text"/>	<input type="text"/>
4. Result	<input type="text" value="0"/>	<input type="text" value="0"/>
5. Annualized	<input type="text"/>	<input type="text"/>
6. Reduce to maximum of \$150 million	<input type="text"/>	<input type="text"/>
7. Multiply by 8%	\$ <input type="text" value="0"/>	\$ <input type="text" value="0"/>
Plus		
8. Annualized health care expenditures except those paid on a capitated or managed hospital payment basis and excluding health care expenditures for out-of-network services for point-of-service enrollees	\$ <input type="text"/>	\$ <input type="text"/>
9. Line 8 less \$150 million	<input type="text"/>	<input type="text"/>
10. Multiply by 4%	\$ <input type="text" value="0"/>	\$ <input type="text" value="0"/>
Plus		
11. Annualized hospital expenditures paid on a managed hospital payment basis and excluding health care expenditures for out-of-network services for point-of-service enrollees	\$ <input type="text"/>	\$ <input type="text"/>
12. Multiply by 4%	\$ <input type="text" value="0"/>	\$ <input type="text" value="0"/>
13. Total	\$ <input type="text" value="0"/>	\$ <input type="text" value="0"/>





Account ID	Account Description	Current Bal	
10100	Melon MM 60110	12,841.21	12,841.00
10200	Checking - 1st Business	81,938.70	81,939.00
10210	Checking - Unused	0.00	0.00
10220	Checking - First Security Bank	0.00	0.00
10230	Checking Wells Fargo	-5,121.35	-5,121.00
10300	Mellon MM 60003	976.19	976.00
11100	Premium Receivable	107,367.98	107,368.00
11110	Allowance for Premium Rec	-3,560.00	-3,560.00
11111	Allowance for Other Receivabl	0.00	0.00
11120	Interest Receivable	352.79	353.00
11130	Other Receivable	400.00	400.00
11140	Other A/R - Commission Adv's	0.00	0.00
11150	Accounts Receivable-MV	0.00	0.00
11160	Accounts Receivable - Moon	0.00	0.00
11170	Accounts Receivable - FADP	93,687.77	93,688.00
11999	Suspense	0.00	0.00
12100	Prepaid Insurance	23,109.53	23,110.00
12110	Supplies Inventory	4,694.84	4,695.00
12120	Prepaid Marketing	10,310.71	10,311.00
12121	Prepaid Rent	6,909.14	6,909.00
12130	Prepaid DOC Expense	6,678.00	6,678.00
12140	Prepaid Expenses	13,491.59	13,492.00
12150	Prepaid Capitation	129,412.34	129,412.00
12160	Prepaid Commissions	0.00	0.00
12170	Prepaid Admin Fees	14,446.41	14,446.00
12180	Prepaid Audit	-166.00	-166.00
14100	Fixed Assets	65,356.60	65,357.00
14200	Leasehold Improvements	665.00	665.00
14900	Accumulated Depreciation	-35,503.11	-35,503.00
17100	Restricted Assets	50,000.00	50,000.00
17200	Leasehold Deposits	0.00	0.00
17300	Organization Costs	225,000.34	225,000.00
17310	Accumulated Amortization	-79,688.16	-79,688.00
21100	Accounts Payable	-31,350.54	-31,351.00
21110	Accrued Capitation	-28,495.99	-28,496.00
21120	Accrued Commission	-8,548.80	-8,549.00
21130	Premium Payable	0.00	0.00
21140	Accrued Interest	0.00	0.00
21150	Accrued IBNR	-5,283.00	-5,283.00
21200	Claims Payable	-5,270.00	-5,270.00
21210	Accrued Expenses	-7,054.43	-7,054.00
21300	Accrued Payroll	-20,302.41	-20,302.00
21310	Accrued Payroll Taxes	-2,421.26	-2,421.00
21320	IRA Liab	0.00	0.00
21330	Deferred Rent	-4,620.26	-4,620.00
21400	Deferred Monthly Premiums	-67,122.09	-67,122.00
21500	Unearned Annual Premiums	-348,693.49	-348,693.00
21900	Short - Term Note Payable	1,445.46	1,445.00
22100	Long Term Debt	-307,000.00	-307,000.00
22150	Other Payables - PDN	0.00	0.00
31000	Common Stock	-8,500.00	-8,500.00
32000	Paid - In Capital	-606,500.00	-606,500.00
33000	Retained Earnings	709,021.91	709,022.00
41100	Group Premium	-100,231.44	-218,992.00
41140	Enrollment & Billing Fees	-221.00	-221.00
41150	Admin Fee Revenue	-6,770.93	-6,771.00
41200	Other Income	0.00	0.00
41300	Interest Income	-680.92	-681.00
51010	Capitation	108,088.71	108,089.00
51050	Referral - Eialo	3,433.00	3,433.00
51051	Referral - Perio	66.50	67.00
51052	Referral - Oral Surgery	2,786.01	2,786.00
51053	Referral - Pado	35.56	36.00
51054	Referral - Ortho	0.00	0.00
51055	Non Contracting DDS	0.00	0.00
51056	Provider Disputes	0.00	0.00
51070	Out Of Area Emergency	50.00	50.00
51100	Lab Reimbursements	480.00	480.00
51190	Peer Review - Q/A Costs	1,468.50	1,469.00
60100	Commissions	37,226.80	37,227.00
60110	Printing/Copying	1,518.76	1,519.00
60120	Postage	2,708.21	2,708.00
60130	Promotions	1,506.18	1,506.00
60140	Travel	699.06	699.00
60150	Entertainment	0.00	0.00
60155	Continuing Educ/Training	0.00	0.00
60160	Meals	-74.02	-74.00
61000	Other Marketing	1,029.58	1,030.00
61010	Printing	1,581.47	1,581.00
61100	Bank Charges	1,193.11	1,193.00
61200	Capitation Expense (not used)	0.00	0.00
61300	Commission Expense (not used)	0.00	0.00
61350	Admin Fee	3,666.35	3,666.00
61400	Common Area Maintenance	0.00	0.00
61500	Computer Expense	328.51	329.00
61600	Depreciation Expense	1,325.57	1,326.00
61650	Amortization Expense	0.00	0.00
61700	DMHC Expense	2,000.00	2,000.00
61800	Dues & Subscriptions	372.25	372.00
61900	Electricity	0.00	0.00
62000	Equipment Rental	114.19	114.00
62100	Rent	3,677.95	3,678.00
62200	Insurance - Worker's Comp	663.00	663.00
62300	Insurance - Health	3,753.84	3,754.00
62400	Insurance - Prof Liab	3,968.74	3,969.00
62500	Interest	1,368.88	1,369.00
62600	Laboratory Exp (not used)	0.00	0.00
62700	Legal & Accounting	2,166.00	2,166.00
62800	Misc Expense	715.01	715.00
62900	Office Expense	2,259.71	2,260.00
63000	Consulting Fees	0.00	0.00
63100	Contributions	150.00	150.00
67000	Payroll	44,446.12	44,446.00
67100	Payroll Taxes	5,543.40	5,543.00
67200	SIMIRA	641.10	641.00
67500	Printing (not used)	0.00	0.00
68000	Postage	717.17	717.00
68100	Telephone	179.89	180.00
68200	Travel	839.11	839.00
68300	Meals	656.59	657.00
68400	Entertainment	0.00	0.00
68600	Utilities	0.00	0.00
68700	Misc. Taxes & Licenses	408.64	409.00
68800	Continuing Education	0.00	0.00
68900	Bad Debt Expense	0.00	0.00
7000	Non Tax Deductable	0.00	0.00
81100	Federal Income Taxes	0.00	0.00
81200	State Income Taxes	0.00	0.00
<b>Total:</b>		<b>0.00</b>	

















**STATEMENT AS OF 1-31-2004 OF 933-0286 California Dental Network**